EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

FOR THE TIME PERIOD MAY 1, 2010 THROUGH MAY 31, 2010

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October 20, 2011

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP Invoice number 100172

Re: W. R. Grace & Co. David T. Austern

COSTS ADVANCED

05/01/10 Long distance phone charges 0.57

Subtotal for COSTS only: 05/31/10 \$0.57